

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	Case No. 2:22-cv-5042
Plaintiff,)	
)	
v.)	
)	
TERRENCE HOWARD,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of Treasury, and at the direction of the Attorney General of the United States, brings this action to collect the unpaid federal income taxes and statutory additions to tax assessed against Defendant Terrence Howard for tax years 2010, 2011, 2016, 2017, and 2019.

JURISDICTION AND VENUE

1. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1331, 1340, and 1345, and 26 U.S.C. § 7402(a).
2. Venue is proper in the Eastern District of Pennsylvania pursuant to 28 U.S.C. § 1391. The Defendant's permanent residence is in Montgomery County.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Terrence Howard's permanent residence is located in Montgomery County, Pennsylvania, within the jurisdiction of this Court.

CLAIM FOR RELIEF

5. A delegate of the Secretary of Treasury made assessments against Terrence Howard for unpaid federal income taxes for the following taxable periods:

Tax Period Ending	Type of Tax	Date of Assessment	Amount Assessed	Amount owed as of December 5, 2022
12/31/2010	Form 1040	11/21/2011	\$202,210.00	\$379,942.31
	Additional tax assessed	02/18/2013	\$7,466.00	
12/31/2011	Form 1040	03/23/2015	\$248,145.00	\$437,216.97
12/31/2016	Form 1040	01/08/2018	\$14,679.00	\$13,544.18
	Additional tax assessed	08/12/2019	\$7,759.00	
12/31/2017	Form 1040	11/19/2018	\$21,322.00	\$1,053.40
12/31/2019	Form 1040	12/14/2020	\$76,498.00	\$9,752.10
Total Outstanding Balance: \$841,508.96				

6. Penalties and interest have been assessed and have accrued according to law on the unpaid balance of assessments set forth in Paragraph 5, above, and will continue to accrue until paid in full.

7. A delegate of the Secretary of the Treasury gave notice of the tax assessments set forth in Paragraph 5, above, to Terrence Howard and made demand for payment of those assessments.

8. Despite notice and demand for payment of the assessments set forth in Paragraph 5, above, Terrence Howard has neglected or refused to make full payment of those assessments to the United States.

9. As of December 5, 2022, with respect to the assessments described in Paragraph 5, above, Terrence Howard is indebted to the United States in the amount of \$841,508.96 for federal income taxes, penalties, and interest, plus statutory additions accruing after that date as provided by law.

WHEREFORE, the United States respectfully prays as follows:

- A. That the Court enter judgment in favor of the United States and against Defendant Terrence Howard with respect to his unpaid federal income tax liabilities for tax years 2010, 2011, 2016, 2017, and 2019, described in Paragraph 5, above, in the amount of \$841,508.96, as of December 5, 2022, plus statutory interest and other additions to tax accruing thereafter according to law until paid in full; and
- B. That the Court award such other and further relief, including the costs of this action, as may be deemed just and proper under the circumstances.

Dated: December 19, 2022

Respectfully submitted,

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Maria E. Ruwe
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